

READ THE INSTRUCTIONS CAREFULLY BEFORE PREPARING THIS REPORT

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UNITED CONCORDIA

America's Premier Dental Insurer

April 4, 2006

Bill Moyer
Sheet Metal Workers Local 170
1000 North Central Ave Suite 400
Glendale, CA 91202

Re LM-10 Report

Dear Bill

As you know the U S Department of Labor ("DOL"), as part of a recent enforcement initiative, has issued guidance expanding the reporting requirements under the Labor Management Reporting and Disclosure Act of 1959 (LMRDA)

The LMRDA requires United Concordia to report any gifts, any payment of money or anything of value provided directly or indirectly to labor organizations or to officers, agents, shop stewards or other representatives or employees of any labor organization (including union officials serving in some capacity to a Taft-Hartley Plan) (collectively "Union Recipients") where the labor organization or Taft Hartley Plan is a customer or prospective customer of United Concordia

Our records indicate that we made the following payments to you during 2005:

<u>Date</u>	<u>Event/Gift</u>	<u>Individual Amount</u>
02/01/2005	Lunch	\$ 26 75
05/23/2005	Golf Tournament	\$ 140 00
06/08/2005	3 dozen golf balls	\$ 75 00
12/06/2005	3 golf gloves	\$ 28 20
	Total	\$ 269 95

These payments amount to \$269.95, and will be disclosed by United Concordia in the LM-10 Report that it is currently required to file with the DOL by March 31, 2006

As a courtesy to you, we provide this information to assist you in filing the required LM-2 or LM-30 forms, as applicable. All Union Recipients are required to report receipt of gifts, payments, or anything of value from any employer, including United Concordia. These parallel filings will permit the DOL to cross-reference reported information for consistency and completeness.

Please contact me if you have any questions regarding this matter.

Sincerely,



Nino Pizzuti
Senior Executive, Labor and Trust Fund